

**REPORT OF THE AUDIT OF THE  
WASHINGTON COUNTY  
FISCAL COURT**

**For The Fiscal Year Ended  
June 30, 2014**



**ADAM H. EDELEN  
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## **EXECUTIVE SUMMARY**

### **AUDIT EXAMINATION OF THE WASHINGTON COUNTY FISCAL COURT**

**June 30, 2014**

The Auditor of Public Accounts has completed the audit of the Washington County Fiscal Court for fiscal year ended June 30, 2014.

We have issued an unmodified opinion, based on our audit, on the Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis of Washington County, Kentucky.

#### **Financial Condition:**

The Washington County Fiscal Court had total receipts of \$6,604,537 and disbursements of \$6,376,476 in fiscal year 2014. This resulted in a total ending fund balance of \$1,502,303, which is an increase of \$426,621 from the prior year.

#### **Deposits:**

The fiscal court deposits were insured and collateralized by bank securities.



## CONTENTS

## PAGE

INDEPENDENT AUDITOR'S REPORT.....	1
WASHINGTON COUNTY OFFICIALS .....	4
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES	
IN FUND BALANCES - REGULATORY BASES .....	7
NOTES TO FINANCIAL STATEMENT .....	10
BUDGETARY COMPARISON SCHEDULES .....	21
NOTES TO REGULATORY SUPPLEMENTARY	
INFORMATION - BUDGETARY COMPARISON SCHEDULES .....	25
SCHEDULE OF CAPITAL ASSETS .....	29
NOTES TO REGULATORY SUPPLEMENTARY	
INFORMATION - SCHEUDLE OF CAPITAL ASSETS .....	30
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND	
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL	
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS .....	33
APPENDIX A:	
CERTIFICATION OF COMPLIANCE - LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM	





**ADAM H. EDELEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

To the People of Kentucky

Honorable Steven L. Beshear, Governor

Lori H. Flanery, Secretary

Finance and Administration Cabinet

Honorable John A. Settles, Washington County Judge/Executive

Members of the Washington County Fiscal Court

Independent Auditor's Report

**Report on the Financial Statement**

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis of Washington County, Kentucky, for the year ended June 30, 2014, and the related notes to the financial statement.

**Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in more fully in Note 1, the financial statement is prepared by Washington County, Kentucky on the basis of the accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Washington County, Kentucky as of June 30, 2014, or changes in financial position or cash flows thereof for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the fund balances of Washington County, Kentucky as of June 30, 2014, and its cash receipts and disbursements, for the year then ended, in accordance with the accounting practices prescribed or permitted by the Department for Local Government described in Note 1.

### **Emphasis of Matters**

As discussed in Note 1 to the financial statement, the Washington County Fiscal court would have included some component entities under accounting principles generally accepted in the United States of America (GAAP) as established by the Government Accounting Standards Board. However, under the regulatory basis they are no longer required components of the reporting entity. Our opinion is not modified with respect to this matter.

During the fiscal year ending June 30, 2014, the Washington County Fiscal Court disclosed that funds were expended to Snappy Tomato Pizza for meals for work release inmate meals in the amount of \$2,167, which is owned by Magistrate Hal Goode. The Fiscal Court disclosed that funds were expended to Parkview IGA for inmate work release meals in the amount of \$4,670 and \$131 other miscellaneous items, totaling \$4,801. Parkview IGA is owned by Magistrate Greg Simms.



To the People of Kentucky  
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Lori H. Flanery, Secretary  
Finance and Administration Cabinet  
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Members of the Washington County Fiscal Court

### **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of Washington County, Kentucky. The budgetary comparison schedules and capital asset schedule are presented for purposes of additional analysis and are not a required part of the financial statement, however they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The budgetary comparison schedules and capital asset schedule have been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules and capital asset schedule are fairly stated in all material respects in relation to the basic financial statement.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 25, 2015, on our consideration of Washington County, Kentucky's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Respectfully submitted,



Adam H. Edelen  
Auditor of Public Accounts

June 25, 2015

WASHINGTON COUNTY OFFICIALS

For The Year Ended June 30, 2014

**Fiscal Court Members:**

John A. Settles	County Judge/Executive
Hal B. Goode	Magistrate
Billy Riney, Jr.	Magistrate
Benjamin Settles	Magistrate
Greg Simms	Magistrate
Morris Sweazy	Magistrate
Terry Tingle	Magistrate

**Other Elected Officials:**

Hamilton B. Simms	County Attorney
Steve Hardin	Jailer
Glenn Black	County Clerk
George Graves	Circuit Court Clerk
Tommy Bartley	Sheriff
Fran Carrico	Property Valuation Administrator
Freddie Carey	Coroner

**Appointed Personnel:**

Carla D. Hardin	County Treasurer
Carla D. Hardin	Occupational Tax Collector
Sheila D. Smith	Finance Officer
Jim Smith	911 Administrator

**WASHINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
IN FUND BALANCES - REGULATORY BASIS**

**For The Year Ended June 30, 2014**



**WASHINGTON COUNTY**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCES - REGULATORY BASIS**

**For The Year Ended June 30, 2014**

	<b>Budgeted Funds</b>			
	<b>General Fund</b>	<b>Road Fund</b>	<b>Jail Fund</b>	<b>Local Government Economic Assistance Fund</b>
<b>RECEIPTS</b>				
Taxes	\$ 2,222,583	\$	\$	\$
Excess Fees	83,449			
Licenses and Permits	31,805			
Intergovernmental	357,808	2,163,043	89,372	55,439
Charges for Services	495,024			
Miscellaneous	196,844	6,981	34	
Interest	1,546	64		
Total Receipts	<u>3,389,059</u>	<u>2,170,088</u>	<u>89,406</u>	<u>55,439</u>
<b>DISBURSEMENTS</b>				
General Government	897,924			73,000
Protection to Persons and Property	1,029,178		205,225	4
General Health and Sanitation	354,004	8,936		
Social Services	15,487			
Recreation and Culture	34,814	1,328		
Transportation Facilities and Services		8,957		
Roads		1,415,717		
Bus Services	28,643			
Debt Service	16,006	156,523		
Capital Projects		162,681		
Administration	847,142	184,765	35,747	
Total Disbursements	<u>3,223,198</u>	<u>1,938,907</u>	<u>240,972</u>	<u>73,004</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>165,861</u>	<u>231,181</u>	<u>(151,566)</u>	<u>(17,565)</u>
<b>Other Adjustments to Cash (Uses)</b>				
Payroll Revolving Account	68,644			
Lease Proceeds		129,916		
Transfers From Other Funds			150,000	
Transfers To Other Funds	(150,000)			
Total Other Adjustments to Cash (Uses)	<u>(81,356)</u>	<u>129,916</u>	<u>150,000</u>	
Net Change in Fund Balance	84,505	361,097	(1,566)	(17,565)
Fund Balance - Beginning (Restated)	628,585	76,756	12,360	42,010
Fund Balance - Ending	<u>\$ 713,090</u>	<u>\$ 437,853</u>	<u>\$ 10,794</u>	<u>\$ 24,445</u>
<b>Composition of Fund Balance</b>				
Bank Balance	\$ 434,774	\$ 438,184	\$ 14,751	\$ 24,445
Payroll Revolving Account	68,644			
Less: Outstanding Checks	(13,493)	(331)	(3,957)	
Certificate of Deposits	223,165			
Fund Balance - Ending	<u>\$ 713,090</u>	<u>\$ 437,853</u>	<u>\$ 10,794</u>	<u>\$ 24,445</u>

The accompanying notes are an integral part of the financial statement.

**WASHINGTON COUNTY**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCES - REGULATORY BASIS**  
**For The Year Ended June 30, 2014**  
**(Continued)**

	<b>Unbudgeted Funds</b>	
	<b>Justice Center Corporation Fund</b>	<b>Total Funds</b>
<b>RECEIPTS</b>		
Taxes	\$	\$ 2,222,583
Excess Fees		83,449
Licenses and Permits		31,805
Intergovernmental	900,395	3,566,057
Charges for Services		495,024
Miscellaneous		203,859
Interest	150	1,760
Total Receipts	900,545	6,604,537
<b>DISBURSEMENTS</b>		
General Government		970,924
Protection to Persons and Property		1,234,407
General Health and Sanitation		362,940
Social Services		15,487
Recreation and Culture		36,142
Transportation Facilities and Services		8,957
Roads		1,415,717
Bus Services		28,643
Debt Service	898,395	1,070,924
Capital Projects		162,681
Administration	2,000	1,069,654
Total Disbursements	900,395	6,376,476
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	150	228,061
<b>Other Adjustments to Cash (Uses)</b>		
Payroll Revolving Account		68,644
Lease Proceeds		129,916
Transfers From Other Funds		150,000
Transfers To Other Funds		(150,000)
Total Other Adjustments to Cash (Uses)		198,560
Net Change in Fund Balance	150	426,621
Fund Balance - Beginning (Restated)	315,971	1,075,682
Fund Balance - Ending	\$ 316,121	\$ 1,502,303
<b>Composition of Fund Balance</b>		
Bank Balance	\$ 316,121	\$ 1,228,275
Payroll Revolving Account		68,644
Less Outstanding Checks		(17,781)
Certificate of Deposits		223,165
Ending Fund Balance	\$ 316,121	\$ 1,502,303

The accompanying notes are an integral part of the financial statement.

**INDEX FOR NOTES  
TO THE FINANCIAL STATEMENT**

NOTE 1.	SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES .....	10
NOTE 2.	DEPOSITS.....	13
NOTE 3.	TRANSFERS .....	13
NOTE 4.	LONG-TERM DEBT.....	14
NOTE 5.	EMPLOYEE RETIREMENT SYSTEM .....	16
NOTE 6.	DEFERRED COMPENSATION .....	17
NOTE 7.	FLEXIBLE SPENDING ACCOUNT .....	18
NOTE 8.	INSURANCE.....	18
NOTE 9.	PRIOR PERIOD ADJUSTMENTS .....	18
NOTE 10.	CONSTRUCTION/DEMOLITION DEBRIS LANDFILL .....	18
NOTE 11.	PAYROLL REVOLVING ACCOUNT .....	18
NOTE 12.	RELATED PARTY TRANSACTIONS .....	18

**WASHINGTON COUNTY**  
**NOTES TO FINANCIAL STATEMENT**

**June 30, 2014**

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The financial statement of Washington County includes all budgeted and unbudgeted funds under the control of the Washington County Fiscal Court. Budgeted funds included within the reporting entity are those funds presented in the county's approved annual budget and reported on the quarterly reports submitted to the Department for Local Government. Unbudgeted funds may include non-fiduciary financial activities that are within the county's control. Unbudgeted funds may also include any corporation to act as the fiscal court in the acquisition and financing of any public project which may be undertaken by the fiscal court pursuant to the provisions of Kentucky law and thus accomplish a public purpose of the fiscal court. The unbudgeted funds are not presented in the annual approved budget or in the quarterly reports submitted to the Department for Local Government.

**B. Basis of Accounting**

The financial statement is presented on a regulatory basis of accounting, which is a basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Government Accounting Standards Board. This basis of accounting involves the reporting of fund balances and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) to meet the financial reporting requirements of the Department for Local Government and the laws of the Commonwealth of Kentucky.

This regulatory basis of accounting differs from GAAP primarily because the financial statement format does not include the GAAP presentations of government-wide and fund financial statements, cash receipts are recognized when received in cash rather than when earned and susceptible to accrual, and cash disbursements are recognized when paid rather than when incurred or subject to accrual.

Generally and except as otherwise provided by law, property taxes are assessed as of January 1, levied (mailed) November 1, due at discount November 30, due at face value December 31, delinquent January 1 following the assessment, and subject to sale ninety days following April 15.

**C. Basis of Presentation**

**Budgeted Funds**

The fiscal court reports the following budgeted funds:

General Fund - This is the primary operating fund of the fiscal court. It accounts for all financial resources of the general government, except where the Department for Local Government requires a separate fund or where management requires that a separate fund be used for some function.



**WASHINGTON COUNTY**  
**NOTES TO FINANCIAL STATEMENT**  
**June 30, 2014**  
**(Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**C. Basis of Presentation (Continued)**

Road Fund - This fund is for road and bridge construction and repair. The primary source of receipts for this fund is state payments for truck licenses distribution, municipal road aid, and transportation grants. The Department for Local Government requires the fiscal court to maintain these receipts and disbursements separately from the General Fund.

Jail Fund - The primary purpose of this fund is to account for the jail expenses of the county. The primary sources of receipts for this fund are reimbursements from the state and federal government, payments from other counties for housing prisoners, and transfers from the General Fund. The Department for Local Government requires the fiscal court to maintain these receipts and disbursements separately from the General Fund.

Local Government Economic Assistance Fund - The primary purpose of this fund is to account for grants and related disbursements. The primary sources of receipts for this fund are grants from the state and federal governments.

**Unbudgeted Funds**

The fiscal court reports the following unbudgeted funds:

Justice Center Corporation Fund - The primary purpose of this fund is to account for the activities of the Washington County, Kentucky Justice Center Corporation, a blended component unit of the county. The Washington County, Kentucky Justice Center Corporation issued debt to construct a judicial center. The Department of Local Government does not require the Fiscal Court to budget these funds.

**D. Budgetary Information**

Annual budgets are adopted on a regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Government Accounting Standards Board and according to the laws of Kentucky as required by the State Local Finance Officer.

The County Judge/Executive is required to submit estimated receipts and proposed disbursement to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Disbursements may not exceed budgeted appropriations at the activity level.

The State Local Finance Officer does not require the Public Facilities Construction Corporation Fund to be budgeted. Bond indentures and other relevant contractual provisions require specific payments to and from this fund annually.

**WASHINGTON COUNTY**  
**NOTES TO FINANCIAL STATEMENT**  
**June 30, 2014**  
**(Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**E. Washington County Elected Officials**

Kentucky law provides for election of the officials below from the geographic area constituting Washington County. Pursuant to state statute, these officials perform various services for the Commonwealth of Kentucky, its judicial courts, the fiscal court, various cities and special districts within the county, and the board of education. In exercising these responsibilities, however, they are required to comply with state laws. Audits of their financial statements are issued separately and individually and can be obtained from their respective administrative offices. These financial statements are not required to be included in the financial statement of Washington County, Kentucky.

- Circuit Court Clerk
- County Attorney
- Property Valuation Administrator
- County Clerk
- County Sheriff

**F. Deposits and Investments**

The government's fund balance is considered to be cash on hand, demand deposits, certificates of deposit, and short-term investments with original maturities of three months or less from the date of acquisition. The government's fund balance includes cash and cash equivalents and investments.

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

**G. Long-term Obligations**

The fund financial statement recognizes bond interest, as well as bond issuance costs when received or when paid, during the current period. The principal amount of the debt and interest are reported as disbursements. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as disbursements. Debt proceeds are reported as other adjustments to cash.

**WASHINGTON COUNTY**  
**NOTES TO FINANCIAL STATEMENT**  
**June 30, 2014**  
**(Continued)**

**Note 2. Deposits**

The fiscal court maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that in the event of a depository institution failure, the government's deposits may not be returned. The government does not have a deposit policy for custodial credit risk, but rather follows the requirements of KRS 41.240(4). As of June 30, 2014, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

**Note 3. Transfers**

The table below shows the interfund operating transfers for fiscal year 2014.

	Jail Fund	Total Transfers In
General Fund	\$ 150,000	\$ 150,000
Total Transfers Out	<u>\$ 150,000</u>	<u>\$ 150,000</u>

**Reason for transfers:**

To move resources from and to the General Fund and other funds, for budgetary purposes, to the funds that will expend them.

**WASHINGTON COUNTY**  
**NOTES TO FINANCIAL STATEMENT**  
**June 30, 2014**  
**(Continued)**

**Note 4. Long-term Debt**

**A. Willisburg Fire Department Fire Truck – Financing Obligation**

On January 20, 2009, the Fiscal Court, on behalf of the Willisburg Fire Department, entered into a lease agreement with the Kentucky Association of Counties Leasing Trust Program in the amount of \$70,000 at a variable interest rate for the acquisition of a fire truck. The original term was for 120 months but due to additional principal payments made directly to KACO by the Willisburg Fire Department, the balance was paid in full during October 2013.

**B. Mackville Fire Department Rescue Vehicle – Financing Obligation and Note Receivable**

On October 20, 2004, the Fiscal Court, on behalf of the Mackville Fire Department, entered into a lease agreement with the Kentucky Association of Counties Leasing Trust Program in the amount of \$80,000 at a variable interest for the acquisition of a rescue truck. The term is for ten years with the balance to be paid in full on November 20, 2014. During the fiscal year, the Fiscal Court received \$9,557 in principal and interest payments from the Mackville Fire Department. The Fiscal Court then paid the debt service payments.

Future principal and interest payments are as follows:

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 3,925	\$ 53
Totals	<u>\$ 3,925</u>	<u>\$ 53</u>

**C. First Mortgage Revenue Bonds, Series 2007 (Justice Center Project)**

On April 1, 2007, the Washington County Justice Center Corporation (Corporation) issued First Mortgage Revenue Bonds, Series 2007, in the amount of \$11,960,000 for the purpose of constructing a judicial center. Principal payments are due on October 1, beginning in 2008, and interest, which varies from 3.50% to 4.125%, is payable semiannually on October 1 and April 1, beginning October 1, 2007. As of June 30, 2014, the principal balance was \$9,060,000.

Future principal and interest payments are as follows:

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 545,000	\$ 354,135
2016	565,000	334,084
2017	585,000	312,875
2018	610,000	289,706
2019	635,000	264,806
2020-2024	3,585,000	912,947
2025-2027	<u>2,535,000</u>	<u>164,581</u>
Totals	<u>\$ 9,060,000</u>	<u>\$ 2,633,134</u>

**WASHINGTON COUNTY**  
**NOTES TO FINANCIAL STATEMENT**  
**June 30, 2014**  
**(Continued)**

**Note 4. Long-term Debt (Continued)**

**C. First Mortgage Revenue Bonds, Series 2007 (Justice Center Project)**

On April 1, 2007, the Corporation entered into a lease agreement with the Administrative Office of the Courts (AOC), which states that the AOC agrees to pay 100% of the debt service requirements. The lease does not require the Fiscal Court or the Corporation to make any rental payments toward the project; however, the Fiscal Court is obligated to provide operation, maintenance, insurance, and repair of the project.

The bonds are secured by a foreclosable mortgage on the property and an assignment by the Corporation of its rights, title, and interest in the lease with AOC.

**D. Road Department Caterpillar 953C Track Loader**

On January 11, 2013, the Fiscal Court entered into a lease agreement with the Kentucky Association of Counties Leasing Trust Program in the amount of \$50,000 at a fixed interest rate of 2.60% for the acquisition of a Caterpillar 953C Track Loader. The term is for 24 months with the balance to be paid on January 20, 2015.

Future principal and interest payments are as follows:

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 14,584	\$ 168
Totals	<u>\$ 14,584</u>	<u>\$ 168</u>

**E. Road Department Mack Dump Truck**

On May 23, 2014, the Fiscal Court entered into a lease agreement with the Kentucky Association of Counties Leasing Trust Program in the amount of \$129,916 for the acquisition of a Mack GU715 Tri-Axle Dump Truck. The interest rate is at variable, equal to LIBOR plus 2.80% (adjusted on the first day of each month). At June 30, 2014, the interest rate was 4.55%. The term is for 18 months with the balance to be paid on November 20, 2015.

Future Principal and Interest Payments are as follows:

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>
2015	\$	\$ 5,902
2016	129,916	2,459
Totals	<u>\$ 129,916</u>	<u>\$ 8,361</u>

**WASHINGTON COUNTY**  
**NOTES TO FINANCIAL STATEMENT**  
**June 30, 2014**  
**(Continued)**

**Note 4. Long-term Debt (Continued)**

**F. Changes In Long-term Debt**

Long-term Debt activity for the year ended June 30, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue Bonds	\$ 9,585,000	\$	\$ 525,000	\$ 9,060,000	\$ 545,000
Financing Obligations	70,479	129,916	51,970	148,425	18,509
Total Long-term Debt	<u>\$ 9,655,479</u>	<u>\$ 129,916</u>	<u>\$ 576,970</u>	<u>\$ 9,208,425</u>	<u>\$ 563,509</u>

**Note 5. Employee Retirement System**

The fiscal court has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost sharing, multiple employer defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability and death benefits to plan members. Benefit contributions and provisions are established by statute.

Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008 are required to contribute 6 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 18.89 percent.

Hazardous covered employees are required to contribute 8 percent of their salary to the plan. Hazardous covered employees who begin participation on or after September 1, 2008 are required to contribute 9 percent of their salary to be allocated as follows: 8% will go to the member's account and 1% will go to the KRS insurance fund. The county's contribution rate for hazardous employees was 35.70 percent.

The county's contribution for FY 2012 was \$426,849, FY 2013 was \$467,016, and FY 2014 was \$244,062.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008 must meet the rule of 87 (members age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55. For hazardous employees who begin participation on or after September 1, 2008 aspects of benefits include retirement after 25 years of service or the member is age 60, with a minimum of 60 months of service credit.

**WASHINGTON COUNTY**  
**NOTES TO FINANCIAL STATEMENT**  
**June 30, 2014**  
**(Continued)**

**Note 5. Employee Retirement System (Continued)**

CERS also provides post retirement health care coverage as follows:

For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

<b>Years of Service</b>	<b>% paid by Insurance Fund</b>	<b>% Paid by Member through Payroll Deduction</b>
20 or more	100%	0%
15-19	75%	25%
10-14	50%	50%
4-9	25%	75%
Less than 4	0%	100%

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount.

Hazardous employees whose participation began on or after July 1, 2003, earn fifteen dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. Upon the death of a hazardous employee, such employee's spouse receives ten dollars per month for insurance benefits for each year of the deceased employee's hazardous service. This dollar amount is subject to adjustment annually based on the retiree cost of living adjustment, which is updated annually due to changes in the Consumer Price Index.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

**Note 6. Deferred Compensation**

The Washington County Fiscal Court voted to allow all eligible employees to participate in deferred compensation plans administered by The Kentucky Public Employees' Deferred Compensation Authority. The Kentucky Public Employees' Deferred Compensation Authority is authorized under KRS 18A.230 to 18A.275 to provide administration of tax sheltered supplemental retirement plans for all state, public school and university employees and employees of local political subdivisions that have elected to participate.

These deferred compensation plans permits all full time employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Participation by eligible employees in the deferred compensation plans is voluntary.

Historical trend information showing The Kentucky Public Employees' Deferred Compensation Authority's progress in accumulating sufficient assets to pay benefits when due is presented in The Kentucky Public Employees' Deferred Compensation Authority's annual financial report. This report may be obtained by writing Kentucky Public Employees' Deferred Compensation Authority at 101 Sea Hero Road, Suite 110, Frankfort, KY 40601-8862, or by telephone at (502) 573-7925.

**WASHINGTON COUNTY**  
**NOTES TO FINANCIAL STATEMENT**  
**June 30, 2014**  
**(Continued)**

**Note 7. Flexible Spending Account**

The Washington Fiscal Court established a flexible spending account on June 14, 2011, to provide employees an additional health benefit. The County has contracted with Febco. Inc., a third-party administrator, to administer the plan. The plan provides a debit card to each eligible employee providing \$1,500 each year to pay for qualified medical expenses. Employees may also contribute additional pre-tax funds through payroll deduction.

**Note 8. Insurance**

For the fiscal year ended June 30, 2014, Washington County was a member of the Kentucky Association of Counties' All Lines Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

**Note 9. Prior Period Adjustments**

The beginning cash balance for the General Fund was adjusted to correct an adjustment made in the prior year, increasing the balance by \$201. The beginning cash balance for the Road Fund was adjusted to correct an adjustment made in the prior year, reducing the balance by \$8.

**Note 10. Construction/Demolition Debris Landfill**

The County has a less-than one-acre construction/demolition debris landfill that opened on July 7, 2003. Closure of that landfill is undetermined as of June 30, 2014. The County is not required to set up a fund for post-closure costs. The closure requirements are that the landfill be covered with a soil cap two feet thick within thirty (30) days of ceasing to accept waste and grass seed must be sown.

**Note 11. Payroll Revolving Account**

The reconciled balance of the Payroll Revolving Account as of June 30, 2014, was added to the General Fund cash balance for financial reporting purposes.

**Note 12. Related Party Transactions**

During the fiscal year ending June 30, 2014, the Washington County Fiscal Court disclosed that funds were expended to Snappy Tomato Pizza for meals for work release inmate meals in the amount of \$2,167, which is owned by Magistrate Hal Goode. The Fiscal Court disclosed that funds were expended to Parkview IGA for inmate work release meals in the amount of \$4,670 and \$131 other miscellaneous items, totaling \$4,801. Parkview IGA is owned by Magistrate Greg Simms.



**WASHINGTON COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**

**For The Year Ended June 30, 2014**



**WASHINGTON COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**

**For The Year Ended June 30, 2014**

	<b>GENERAL FUND</b>			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
<b>RECEIPTS</b>				
Taxes	\$ 2,057,400	\$ 2,057,400	\$ 2,222,583	\$ 165,183
Excess Fees	17,450	17,450	83,449	65,999
Licenses and Permits	29,350	29,350	31,805	2,455
Intergovernmental	360,992	366,047	357,808	(8,239)
Charges for Services	550,000	550,000	495,024	(54,976)
Miscellaneous	164,880	172,158	196,844	24,686
Interest	3,100	3,100	1,546	(1,554)
Total Receipts	3,183,172	3,195,505	3,389,059	193,554
<b>DISBURSEMENTS</b>				
General Government	946,888	944,954	897,924	47,030
Protection to Persons and Property	1,120,005	1,161,651	1,029,178	132,473
General Health and Sanitation	425,570	392,732	354,004	38,728
Social Services	20,500	21,188	15,487	5,701
Recreation and Culture	13,000	34,846	34,814	32
Bus Service	28,644	28,644	28,643	1
Debt Service	13,380	16,305	16,006	299
Administration	792,575	869,460	847,142	22,318
Total Disbursements	3,360,562	3,469,780	3,223,198	246,582
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(177,390)	(274,275)	165,861	440,136
<b>Other Adjustments to Cash (Uses)</b>				
Transfers To Other Funds	(270,610)	(270,610)	(150,000)	120,610
Payroll Revolving Account			68,644	68,644
Total Other Adjustments to Cash (Uses)	(270,610)	(270,610)	(81,356)	120,610
Net Change in Fund Balance	(448,000)	(544,885)	84,505	629,390
Fund Balance Beginning (Restated)	448,000	544,885	628,585	83,700
Fund Balance - Ending	\$ 0	\$ 0	\$ 713,090	\$ 713,090

**WASHINGTON COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2014**  
**(Continued)**

ROAD FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 1,859,997	\$ 1,876,991	\$ 2,163,043	\$ 286,052
Miscellaneous	4,000	4,000	6,981	2,981
Interest	100	100	64	(36)
Total Receipts	1,864,097	1,881,091	2,170,088	288,997
DISBURSEMENTS				
General Health and Sanitation	14,450	10,080	8,936	1,144
Recreation and Culture	1,500	1,500	1,328	172
Transportation and Facilities	16,000	15,300	8,957	6,343
Roads	1,414,031	1,515,904	1,415,717	100,187
Debt Service	26,080	26,707	156,523	(129,816)
Capital Projects	275,000	217,200	162,681	54,519
Administration	217,036	194,400	184,765	9,635
Total Disbursements	1,964,097	1,981,091	1,938,907	42,184
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(100,000)	(100,000)	231,181	331,181
Other Adjustments to Cash (Uses)				
Lease Proceeds			129,916	129,916
Total Other Adjustments to Cash (Uses)			129,916	129,916
Net Change in Fund Balance	(100,000)	(100,000)	361,097	461,097
Fund Balance Beginning (Restated)	100,000	100,000	76,756	(23,244)
Fund Balance - Ending	\$ 0	\$ 0	\$ 437,853	\$ 437,853

**WASHINGTON COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2014**  
**(Continued)**

<b>JAIL FUND</b>				
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
<b>RECEIPTS</b>				
Intergovernmental	\$ 85,000	\$ 85,000	\$ 89,372	\$ 4,372
Charges for Services	200	200		(200)
Miscellaneous	100	100	34	(66)
Total Receipts	85,300	85,300	89,406	4,106
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	325,650	325,650	205,225	120,425
Administration	40,260	42,620	35,747	6,873
Total Disbursements	365,910	368,270	240,972	127,298
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(280,610)	(282,970)	(151,566)	131,404
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	270,610	270,610	150,000	(120,610)
Total Other Adjustments to Cash (Uses)	270,610	270,610	150,000	(120,610)
Net Change in Fund Balance	(10,000)	(12,360)	(1,566)	10,794
Fund Balance Beginning	10,000	12,360	12,360	
Fund Balance - Ending	\$ 0	\$ 0	\$ 10,794	\$ 10,794

**WASHINGTON COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2014**  
**(Continued)**

**LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND**

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 55,439	\$ (4,561)
Total Receipts	60,000	60,000	55,439	(4,561)
<b>DISBURSEMENTS</b>				
Roads	75,000	102,000	73,000	29,000
Administration		10	4	6
Total Disbursements	75,000	102,010	73,004	29,006
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(15,000)	(42,010)	(17,565)	24,445
Net Change in Fund Balance	(15,000)	(42,010)	(17,565)	24,445
Fund Balance Beginning	15,000	42,010	42,010	
Fund Balance - Ending	\$ 0	\$ 0	\$ 24,445	\$ 24,445

**WASHINGTON COUNTY**  
**NOTES TO REGULATORY SUPPLEMENTARY**  
**INFORMATION - BUDGETARY COMPARISON SCHEDULES**

**June 30, 2014**

**Note 1. Budgetary Information**

Annual budgets are adopted on a regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Government Accounting Standards Board and according to the laws of Kentucky as required by the State Local Finance Officer.

The County Judge/Executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Disbursements may not exceed budgeted appropriations at the activity level.

**Note 2. Excess of Disbursements Over Budgeted Appropriations**

Road Fund Debt Service disbursements exceeded budgeted appropriations by \$129,916 due to unbudgeted lease proceed disbursements.

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**WASHINGTON COUNTY**  
**SUPPLEMENTARY SCHEDULE**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2014**



**WASHINGTON COUNTY**  
**SCHEDULE OF CAPITAL ASSETS**  
**Supplementary Information - Regulatory Basis**

**For The Year Ended June 30, 2014**

The fiscal court reports the following schedule of capital assets:

	Beginning Balance	Additions	Deletions	Ending Balance
Land and Land Improvements	\$ 220,086	\$	\$	\$ 220,086
Historical Treasures	8,000			8,000
Buildings & Improvements	12,098,828			12,098,828
Machinery & Equipment	1,437,327	67,048		1,504,375
Office Furniture & Equipment	37,200			37,200
Vehicles	1,260,770	238,717	65,837	1,433,650
Infrastructure	8,022,818	224,864		8,247,682
 Total Capital Assets	 <u>\$ 23,085,029</u>	 <u>\$ 530,629</u>	 <u>\$ 65,837</u>	 <u>\$23,549,821</u>

**WASHINGTON COUNTY**  
**NOTES TO REGULATORY SUPPLEMENTARY**  
**INFORMATION - SCHEDULE OF CAPITAL ASSETS**

**June 30, 2014**

**Note 1. Capital Assets**

Capital assets, which include land, land improvements, buildings, furniture and office equipment, building improvements, machinery, equipment, and infrastructure assets (roads and bridges) that have a useful life of more than one reporting period based on the government's capitalization policy, are reported as other information. Such assets are recorded at historical cost or estimated historical cost when purchased or constructed.

	Capitalization Threshold	Useful Life (Years)
Land Improvements	\$ 20,000	10-60
Buildings and Building Improvements	25,000	10-75
Machinery and Equipment	2,500	3-25
Office Furniture and Equipment	2,500	2-10
Vehicles and Equipment	10,000	3-25
Infrastructure	15,000	10-50

**Note 2. Prior Period Adjustments**

The capital assets beginning balances for both vehicles and machinery/equipment have been restated due to a retirement in the prior year that was reduced from the vehicle listing instead of the machinery/equipment listing. The adjustment increased the vehicle beginning balance by \$81,951 and reduced the machinery/equipment beginning balance by \$81,591.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**





**ADAM H. EDELEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable John A. Settles, Washington County Judge/Executive  
Members of the Washington County Fiscal Court

Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of Financial  
Statement Performed In Accordance With Government Auditing Standards

Independent Auditor's Report

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis of the Washington County Fiscal Court for the fiscal year ended June 30, 2014, and the related notes to the financial statement and have issued our report thereon dated June 25, 2015. The Fiscal Court's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the Washington County Fiscal Court's internal control over financial reporting to determine audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Washington County Fiscal Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Washington County Fiscal Court's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Report On Internal Control Over Financial Reporting  
And On Compliance And Other Matters Based On An Audit Of Financial  
Statement Performed In Accordance With Government Auditing Standards  
(Continued)

**Compliance And Other Matters**

As part of obtaining reasonable assurance about whether the Washington County Fiscal Court's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Adam H. Edelen  
Auditor of Public Accounts

June 25, 2015



**CERTIFICATION OF COMPLIANCE -  
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM**

**WASHINGTON COUNTY FISCAL COURT**

**For The Fiscal Year Ended  
June 30, 2014**



CERTIFICATION OF COMPLIANCE  
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM  
WASHINGTON COUNTY FISCAL COURT

For The Fiscal Year Ended June 30, 2014

The Washington County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



County Judge/Executive



County Treasurer

